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STATE BOARD OF EQUALIZATION

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## **TAX RELIEF FROM RECENT STORM DAMAGE**

### **Eligibility for Santa Barbara County Property Owners and Taxpayers**

Emergency tax relief is available for Santa Barbara County property owners, taxpayers, and fee-payers that were affected by the two State of Emergency periods declared by the Governor: December 27, 2004 through January 11, 2005; and February 12 through February 24, 2005.

The following is a summary of the tax relief available:

#### **Property Tax Relief**

Santa Barbara County property owners who experienced \$10,000 or more in property damage or destruction due to the severe weather conditions in either State of Emergency period may submit an application for a reduced property tax assessment from the Santa Barbara County Assessor's office. Applications must be filed within 12 months of the emergency period at any of the following Santa Barbara County Assessor office locations:

#### **Santa Barbara**

105 E. Anapumu St., # 204  
Santa Barbara, CA 93101  
(805) 568-2550

#### **Santa Maria**

511 E. Lakeside Parkway, 115  
Santa Maria, CA 93455  
(805) 346-8310

#### **Lompoc**

401 E. Cypress St., #102  
Lompoc, CA 93436  
(805) 737-7899

#### **Extension for Board of Equalization (BOE) Filings, Interest Relief, and Penalty Relief**

Tax and fee-payers in Santa Barbara County who cannot timely file returns or pay taxes or fees due to the State of Emergency are eligible for relief in the form of a one-month extension to file returns and pay taxes or fees to the BOE. Additionally, taxpayers can request relief of interest by filing a signed written statement under penalty of perjury stating the reason for the late filing.

- Taxpayers who file returns on a quarterly or monthly basis that are due by April 30, 2005 may request a one-month extension to May 31, 2005.
- For interstate truckers, only California penalties may be relieved. Penalties owed to other states under the International Fuel Taxes Agreement require written permission letters from the other state.

### **Copies of BOE Tax Records Available**

Tax and fee-payers whose records were lost due to a disaster may receive copies of their records free of charge. To obtain copies of tax records, audit paperwork, and permit application forms filed with the BOE, please call toll free at **1-800-400-7115**.

### **For More Information and Forms**

The BOE has several forms that may be of assistance. BOE 468, *Request for Extension of Time in Which to File a Tax Return*, and BOE 27, *Penalty and Interest Relief for Disaster Victims*, are both available on the BOE website as fill-in forms. These forms may be downloaded from [www.boe.ca.gov](http://www.boe.ca.gov) or obtained by calling toll free at **1-800-400-7115**.